

Instructions for Submitting the Financial Report for School Nutrition Programs

School Year 2021-22



Connecticut State Department of Education
Bureau of Health/Nutrition, Family Services and Adult Education
Child Nutrition Programs
450 Columbus Boulevard, Suite 504
Hartford, CT 06103-1841

October 2021

Instructions for Submitting the Financial Report for School Nutrition Programs

Connecticut State Department of Education

[https://portal.ct.gov/-/media/SDE/Nutrition/CNPsystem/
Financial_Report_Instructions_SNP.pdf](https://portal.ct.gov/-/media/SDE/Nutrition/CNPsystem/Financial_Report_Instructions_SNP.pdf)

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the [USDA Program Discrimination Complaint Form](#), (AD-3027) found online at: [How to File a Complaint](#), and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

- (1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;
- (2) fax: (202) 690-7442; or
- (3) email: program.intake@usda.gov.

The Connecticut State Department of Education is committed to a policy of equal opportunity/affirmative action for all qualified persons. The Connecticut Department of Education does not discriminate in any employment practice, education program, or educational activity on the basis of age, ancestry, color, criminal record (in state employment and licensing), gender identity or expression, genetic information, intellectual disability, learning disability, marital status, mental disability (past or present), national origin, physical disability (including blindness), race, religious creed, retaliation for previously opposed discrimination or coercion, sex (pregnancy or sexual harassment), sexual orientation, veteran status or workplace hazards to reproductive systems, unless there is a bona fide occupational qualification excluding persons in any of the aforementioned protected classes.

Inquiries regarding the Connecticut State Department of Education's nondiscrimination policies should be directed to: Levy Gillespie, Equal Employment Opportunity Director/Americans with Disabilities Coordinator (ADA), Connecticut State Department of Education, 450 Columbus Boulevard, Suite 505, Hartford, CT 06103, 860-807-2071, levy.gillespie@ct.gov.

This institution is an equal opportunity provider.

Contents

CSDE Contact Information	iv
Overview of Requirements	1
Instructions	2
Category Descriptions for Revenues and Expenditures (Step 8)	9

This guide applies to sponsors of the National School Lunch Program (NSLP) including the Afterschool Snack Program (ASP), School Breakfast Program (SBP), Seamless Summer Option (SSO) of the NSLP, and Special Milk Program (SMP). All sponsors must submit their financial report online, using the Connecticut State Department of Education's (CSDE) Online Application and Claiming System for Child Nutrition Programs (CNP System). The CSDE strongly encourages all sponsors to complete their financial report by **October 31, 2021**.

CSDE Contact Information

For questions regarding this information, please contact the school nutrition programs staff in the CSDE's Bureau of Health/Nutrition, Family Services and Adult Education.

School Nutrition Programs Staff		
County		Consultant
Fairfield County (includes Region 9) Litchfield County (includes Regions 1, 6, 7, 12, and 14)		Fionnuala Brown fionnuala.brown@ct.gov 860-807-2129
Hartford County (includes Region 10) Middlesex County (includes Regions 4, 13, and 17)		Teri Dandeneau teri.dandeneau@ct.gov 860-807-2079
New Haven County (includes Regions 5, 15, and 16) New London County Tolland County (includes Regions 8 and 19) Windham County (includes Region 11)		Susan Alston susan.alston@ct.gov 860-807-2081
Summer Meals		
Summer Food Service Program (SFSP) transitioning to the Seamless Summer Option (SSO) of the NSLP	Caroline Cooke 860-807-2144 caroline.cooke@ct.gov	Terese Maineri 860-807-2145 terese.maineri@ct.gov
SSO	Contact the consultant for the district's county above	
Connecticut State Department of Education Bureau of Health/Nutrition, Family Services and Adult Education Child Nutrition Programs 450 Columbus Boulevard, Suite 504 Hartford, CT 06103-1841		

For more information, visit the CSDE's [School Nutrition Programs](#) webpage.

Overview of Requirements

The U.S. Department of Agriculture (USDA) Food and Nutrition Service (FNS) Code of Federal Regulations (CFR) outlines the regulations for operating the National School Lunch Program (NSLP). Section [7 CFR 210.14 \(a\)](#) of the NSLP regulations requires that:

- school food authorities (SFAs) must maintain a nonprofit status for the school food service program; and
- any revenues must be used only for the operation or improvement of the food service program.

Section [7 CFR 210.14 \(b\)](#) requires that SFAs must limit their net cash resources to an amount that does not exceed three months' average expenditures for the nonprofit school food service. As defined by [7 CFR 210.2](#), net cash resources means "all monies, as determined in accordance with the State agency's established accounting system, that are available to or have accrued to a school food authority's nonprofit school food service at any given time, less cash payable. Such monies may include, but are not limited to, cash on hand, cash receivable, earnings on investments, cash on deposit and the value of stocks, bonds or other negotiable securities." To maintain the nonprofit status required for the food service account, the fund balance (net cash resources) of the account cannot exceed three months' average expenditures at any time.

This document provides instructions for SFAs on how to complete the annual financial report and submit to the CSDE. Sponsors must complete this report annually in the CSDE's Online Application and Claiming System for Child Nutrition Programs (CNP System). Completion of this report allows the CSDE to monitor each SFA's compliance with the end-of-year fund balance (net cash resources), as required by the NSLP regulations.

For more information, refer to the USDA's [Indirect Costs Guide](#). This guide describes the financial management requirements for state agencies and SFAs operating the school nutrition programs.

Instructions

1. Gather all of the financial data needed to complete the financial report **before** starting the report. For information on the required income and expenditure categories, see [step 8](#).
Note: You will have one opportunity to enter the data.
2. Access the CSDE's Online Application and Claiming System for Child Nutrition Programs (**CNP System**) at <https://ct.cnpus.com/prod/Splash.aspx>.

Connecticut

Returning Users: Log On

User ID:

Password:

[Forgot Your Password?](#)

Log On

CT State Department of Education
Child Nutrition Programs Online System

School Nutrition Sponsors: For assistance with the CNP System, contact the Help Desk at ColyarHelp.SDE@ct.gov or 860-713-6681.

Child and Adult Care Food Program (CACFP) Sponsors: Contact CACFP Staff at <https://portal.ct.gov/SDE/Nutrition/CACFP-Contact> for assistance.

Summer Food Service Program (SFSP) Sponsors: Contact [Caroline Cooke](#) for assistance.

This institution is an Equal Opportunity Provider/Affirmative Action/Equal Opportunity Employer.

Links

- [State Department of Education](#)
- [CACFP Resources](#)
- [SNP Resources](#)

CNP press

Copyright © 2019 Colyar Technology Solutions

3. Log in with your **User ID** and **Password**.

Instructions for Submitting the Financial Report for School Nutrition Programs

- Click on **School Nutrition Programs**.



- Click on **Applications**.



Instructions for Submitting the Financial Report for School Nutrition Programs

- Click on **Financial Report**.

Item	Description
Application Packet	Applications Forms (Sponsor and Site)
Verification Report	Mandatory Annual Verification Report
Verification Summary	Mandatory Annual Verification Report (FNS-742) Summary
Food Safety Inspections	Number of Food Safety Inspections by Site
FFVP Application Packet	Fresh Fruit and Vegetable Program Application Forms (SFA and Site)
Financial Report	School Food Annual Revenues and Expenditures Report
Site Enrollment	Site Enrollment and Eligibility
Community Eligibility Provision	Enrollment and Eligibility for Community Eligibility Provision
USDA Waivers	USDA Waivers available for participation
Download Forms	Forms Available for Downloading
Healthy Food Certification	Healthy Food Certification

- Click **Add** for School Year 2021-22.

Note: Do not click **Add** until all financial data is available to enter.

SNP Financial Report List						
Status: Active						
Type of Agency: Educational Institution Type of SNP Organization: Public						
Actions	Version	School Year	Reporting Period	Received Date	Status	
Add		2021-2022	Jul 2020 - Jun 2021		Not on File	
View Admin	Original	2020-2021	Jul 2019 - Jun 2020	1/19/2021	Approved	
View	Original	2019-2020	Jul 2018 - Jun 2019	10/17/2019	Approved	
View	Original	2018-2019	Jul 2017 - Jun 2018	2/26/2019	Approved	
View	Original	2017-2018	Jul 2016 - Jun 2017	10/18/2017	Approved	
View	Original	2016-2017	Jul 2015 - Jun 2016	11/16/2016	Approved	
View	Original	2015-2016	Jul 2014 - Jun 2015	4/27/2016	Approved	

Instructions for Submitting the Financial Report for School Nutrition Programs

8. Under **Revenues and Expenditures**, enter the appropriate amount into each field. For information on each category, refer to “[Category Description for Revenues and Expenditures](#)” in this document. When complete, check the **certification box** at the bottom of the page.

REVENUES AND EXPENDITURES	
1. Revenue for Reporting Period	
a. Cash From Daily Sales	\$ <input style="width: 150px;" type="text"/>
b. Other Local Revenue	\$ <input style="width: 150px;" type="text"/>
c. BOE Subsidies to Food Services Dept.	\$ <input style="width: 150px;" type="text"/>
d. Total Revenue	\$0.00
2. Expenditure for Reporting Period	
a. Purchased Food Used	\$ <input style="width: 150px;" type="text"/>
b. Direct Labor	\$ <input style="width: 150px;" type="text"/>
c. Employee Benefits	\$ <input style="width: 150px;" type="text"/>
d. Purchased Services	\$ <input style="width: 150px;" type="text"/>
e. Equipment Purchase	\$ <input style="width: 150px;" type="text"/>
f. Supplies / Miscellaneous	\$ <input style="width: 150px;" type="text"/>
g. BOE Subsidies	\$ <input style="width: 150px;" type="text"/>
h. Total Costs	\$0.00
3. Computed Operating Position	
a. Ending Cash Balance	\$ <input style="width: 150px;" type="text"/>
b. Accounts Receivable	\$ <input style="width: 150px;" type="text"/>
c. Value of Inventories on Hand	\$ <input style="width: 150px;" type="text"/>
d. Total 3A + 3B + 3C	\$0.00
e. Minus Accounts Payable	\$ <input style="width: 150px;" type="text"/>
f. Computed Operating Position (3D-3E)	\$0.00
g. Number of Operating Months	<input style="width: 100px;" type="text"/>
h. Three Month Average Operating Cost (2H/3G)*3	\$0.00
i. Excess Balance (3F-3H)	\$0.00
<div style="display: flex; align-items: center;"> <div style="border: 2px solid red; padding: 10px; flex-grow: 1;"> <input type="checkbox"/> I certify that the information supplied above is correct to the best of my knowledge, that records are available to support this report. I understand that this information is being given in connection with the receipt of federal funds and that deliberate misrepresentation may subject the applicant to prosecution under applicable state and federal statutes. </div> </div>	

Instructions for Submitting the Financial Report for School Nutrition Programs

- After entering all data, click **SAVE** at the bottom of the page. This prompts the form to complete the calculations and the designated fields will populate automatically.

Corrective Action Plan Attachments

Sponsors are required to submit a Corrective Action Plan in the event that the Sponsor exceeds the maximum allowable foodservice operating balance.

A maximum of three (3) months operating balance is allowable in the National School Lunch Program. The balance can exceed the limit if future planned expenditures for equipment, supplies, or program expansions exist; however, a proposal to expend those funds must be submitted to the state agency.

Actions	Notes	Version	Uploaded By
Add an attachment			

Internal Use Only

Reviewed Date:

Received Date:


Status: Pending Approval

Corrective Action Plan (CAP) for Excess Cash Approved? ☐ Yes ☐ No

Internal Comments:

Comment(s) to Sponsor:

Created By: FBrown on: 10/24/2016 10:33:23 AM Modified By: FBrown on: 10/24/2016 10:33:25 AM



Instructions for Submitting the Financial Report for School Nutrition Programs

Note: If a positive amount appears in field 3i (Excess Balance), an **error message** will appear because the sponsor exceeds the allowable three months' operating cost. A corrective action plan is required.

Click **Edit** and review the error message.

School Nutrition Programs Connecticut

Applications | Claims | Compliance | Reports | Security | Search | Programs | Year | Help | Log Out

Applications > Financial Report Year List > Financial Report >

SNP Financial Form Details

Type of Agency: Educational Institution
Type of SNP Organization: Public

The Financial Form has been saved with errors.

Information entered is either incomplete or is not in compliance with the Connecticut State Department of Education Child Nutrition Programs rules and regulations. All errors listed on the form must be corrected before the Financial Form can be processed.
You may correct the errors now by clicking '< Edit' or you may return to the Financial Form later.

< Edit Finish

Code	Error Description
18711	Corrective Action Plan must be attached if an Excess Balance exists.

For assistance with errors that are **not** Code 18711, contact your [school nutrition programs county consultant](#).

Instructions for Submitting the Financial Report for School Nutrition Programs

If the error message indicates an excess balance exists, click **Add an Attachment** to upload your specific corrective action plan.

Corrective Action Plan Attachments

Sponsors are required to submit a Corrective Action Plan in the event that the Sponsor exceeds the maximum allowable foodservice operating balance.

A maximum of three (3) months operating balance is allowable in the National School Lunch Program. The balance can exceed the limit if future planned expenditures for equipment, supplies, or program expansions exist; however, a proposal to expend those funds must be submitted to the state agency.

Actions	Notes	Version	Uploaded By
 Add an attachment			

Internal Use Only

Reviewed Date:

Received Date:

Status: Pending Approval

Corrective Action Plan (CAP)
for Excess Cash Approved? ☐ Yes ☐ No

Internal Comments:

Comment(s) to Sponsor:

Created By: FBrown on: 10/24/2016 10:33:23 AM Modified By: FBrown on: 10/24/2016 10:33:25 AM

[Save](#)

[Cancel](#)

[VIEW](#) | [MODIFY](#) | [DELETE](#) | INTERNAL USE ONLY

Instructions for Submitting the Financial Report for School Nutrition Programs

Category Descriptions for Revenues and Expenditures (Step 8)

This section describes the revenue and expenditure categories that SFAs must enter in [step 8](#).

1. Revenue for Reporting Period

- a. **Cash from Daily Sales:** Includes the total amount of money that cashiers receive for paying students, adult meals, and a la carte sales (foods and beverages sold separately from reimbursable meals).
- b. **Other Local Revenue:** Cash received from catering and other local sources such as interest income on bank accounts. Do **not** include state matching funds and federal reimbursements.
- c. **BOE Subsidies:** Money that the board of education provides to subsidize the school food service program, such as the food service director's salary, health benefits, and equipment purchases. This also includes any in-kind services (services provided by the BOE but not charged to the school food service account), such as maintenance, electricity, gas, and telephone.
- d. **Total Revenue:** The CNP System calculates this amount automatically ($a + b + c$).

2. Expenditures for Reporting Period

- a. **Purchased Food Used:** The total cost of all foods and beverages used, including government commodities at the storage and processing rate.
- b. **Direct Labor:** Include all food service employee salaries such as food service director, secretary, managers, cooks, general workers, cashiers, truck drivers, and any other food service employees.
- c. **Employee Benefits:** Includes all fringe benefits such as FICA, workers' compensation, health insurance, sick leave, uniforms, and physicals.
- d. **Purchased Services:** Includes all purchased services such as food service management fees, armored services, and exterminators.
- e. **Equipment Purchased:** Includes all equipment purchases including capital purchases and smaller items intended for long term use such as tables and chairs.
- f. **Supplies/Miscellaneous:** The total cost of all supplies used, such as paper, cleaning, expendable equipment under \$500, and delivery charges for government commodities.

Instructions for Submitting the Financial Report for School Nutrition Programs

- g. **BOE Subsidies:** Include the cost of BOE subsidies to reflect the cost of operating your program. This figure should equal the BOE subsidy amount listed in 1c of section 1, “Revenue for Reporting Period.” **Note:** Do **not** include this figure in other expense areas.
- h. **Total Costs:** The CNP System calculates this amount automatically (a + b + c + d + e + f + g).

3. Computed Operating Position

- a. **Ending Cash Balance:** The cash balance in the bank as of **June 30, 2021**, including checking, savings (all forms), petty cash, and posted interest.
- b. **Accounts Receivable:** Includes all payments due, such as federal reimbursements and money owed from students and adults.
- c. **Value of Inventories on Hand:** Ending inventory as of **June 30, 2021**, of purchased food, government commodities (at the storage and processing rate), and supplies.
- d. **Total 3A + 3B + 3C:** The CNP System calculates this amount automatically (a + b + c).
- e. **Accounts Payable:** Any unpaid bills after June 30, 2021.
- f. **Computed Operating Position (3D-3E):** The CNP System calculates this amount automatically.
- g. **Number of Operating Months:** Record the number of months the Child Nutrition Program operated. Partial months count as a month. Include summer months if the sponsor is operating the seamless summer option (SSO) of the NSLP, an extended school year, or an official required academic summer school program.
- h. **Three Month Average Operating Cost (2H/3G*3):** The CNP System calculates this amount automatically.
- i. **Excess Balance (3F-3H):** This amount calculates automatically. **Note:** If an amount appears in this field, the sponsor exceeds the allowable three months operating cost and a corrective action plan is required. Click **Add an Attachment** to upload your specific corrective action plan.

